DEWAN'S REPLY : Mr. Narayana Pillai, your representations will not be lost sight of.

3. Opening of a Sub-treasury at Alwaye.

MR. M. KRISHNA KAMMATHI JANARDANA KAMMATHI (*Member, Kunnatnad taluk, Group II*) represented that the people of Alangad were greatly inconvenienced by the abolition of the sub-treasury at Alangad and the distribution of work between the sub-treasuries at Parur and Perumpavur. As the more important portion of the Alwaye town lay in the Kunnatnad taluk, most of the work of the Alangad sub-treasury now devolved on the Perumpavur sub-treasury which had as a result more heavy work than it could adequately cope with. With the establishment of the Union Christian College at Alwaye, the money orders payable at Alwaye were greater in value than those sent out and the dangers attendant upon bringing such large sums of money from a distant place were considerable. The Municipality had often to remit large amounts into the treasury. An appreciable portion of the work in the Kunnatnad sub-treasury related to the P. W. Division, Sub-division and Section offices situated at Alwaye, and much inconvenience was inevitable under that arrangement. These difficulties experienced by the people generally and the Government offices could be obviated by establishing a sub-treasury at Alwaye. As the local Sub-Registrar or Second Class Magistrate could well be made *ex-officio* sub-treasury officer, the proposal would not involve the creation of any additional appointment.

DEWAN'S REPLY: Mr. Janardana Kammathi, Alwaye is at a distance of only nine miles from Parur and I understand there is easy communication between the two places. Besides, to multiply the number of treasuries is inadvisable at the present moment. In 1098, a principle was adopted, namely, that of establishing one sub-treasury for each taluk and one divisional treasury for each revenue division. To increase the number of treasuries would be against the policy laid down in 1098 ; and there has been no general need for revision of that arrangement. Besides, there will not be enough work for a sub-treasury and a sub-treasury officer at Alwaye. I am afraid, therefore, that that question will have to stand over for the present.

4. Hardships on account of increased taxation, and suggestions to remedy them.

MR. ERALIL THOMAS ISAAC (*Member, Municipal Council, Parur*) said that the people of Parur were put to great inconvenience and hardship on account of their being at the Cochin frontier. The people in the adjoining land of Cochin were happy, contented and prosperous while his constituents were worried by the numerous taxes imposed by the Government and the municipality. The people of Parur were treated like suspects and watched and examined by the Excise authorities whenever they moved out. Parur was one of those places on which a municipality had been thrust. The people did not want a municipality. The municipality was regarded only as another agency for taxation. The Tahsildars now divested of magisterial powers resorted to their powers under the Income Tax Regulation to oppress the people. There were few people at Parur who had incomes above the taxable minimum. There were insuperable difficulties in the way of getting refunds ; and it was not known whether all the income tax collected from the people reached the coffers of the Government. The license fee realised from fishermen was a source of real grievance. The low economic condition of the people at Manjali required investigation. If the Government were to reduce their expenditure, there would be no need to add to the burdens of the people. The present system of education also should be reformed, and provision should be made for industrial education. Most of the articles in common use were imported from abroad. It should be the aim to manufacture or produce locally all the daily requirements.

DEWAN'S REPLY: Mr. Thomas Isaac, Government note with considerable interest your remarks about the afflictions caused to the people of Parur by the local Municipality which you do not want.

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